
STATE OF INDIANA

DEPT OF LOCAL GOVERNMENT FINANCE
BUDGET DIVISION



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MEMORANDUM

DATE: December 2007

TO: All Fiscal Officers of Political Subdivisions

FROM: Cheryl A. Musgrave, Commissioner

RE: 2008 Expenses and Obligations

All units should consider their 2007 budgeted amounts are in effect until the 2008 budget is certified by the Department of Local Government Finance per IC 6-1.1-17. As a reminder, any remaining 2007 appropriations may carry forward into 2008 only with purchase orders or contracts. All unencumbered appropriations lapse at year end.